

Trends in School Corporation Expenditures
Biannual Financial Report Data July 2012 - June 2013
Western School Corp (3490)

Western School Corp (3490)	FY 2010	FY 2011	FY 2012	FY 2013	Increase Over Biennium	Increase from Previous Year
Student Academic Achievement						
Regular Programs	\$9,099,993	\$8,041,246	\$8,246,112	\$8,521,508	-2%	3%
Mental Disabilities	\$406,718	\$428,870	\$1,125,434	\$1,245,901	184%	11%
Emotional Disabilities	\$361,299	\$348,434	\$347,145	\$356,839	-1%	3%
Textbooks for Rent or Resale	\$219,863	\$72,973	\$523,626	\$346,973	197%	-34%
Learning Disability	\$318,780	\$301,414	\$338,752	\$312,414	5%	-8%
Payments to Other Governmental Units Within State	\$163,432	\$257,857	\$1,376,870	\$271,363	291%	-80%
Library/Media Services	\$211,796	\$189,822	\$206,160	\$210,416	4%	2%
Physical Impairment	\$17,919	\$2,236	\$135,995	\$186,035	> 500%	37%
Other Special Programs	\$60	\$1,770	\$120,192	\$165,352	> 500%	38%
Special Education Preschool	\$70,606	\$51,274	\$166,950	\$137,205	150%	-18%
Vocational Education	\$143,769	\$79,589	\$91,849	\$96,681	-16%	5%
Remediation Testing	\$82,875	\$79,470	\$96,121	\$83,864	11%	-13%
Summer School Programs	\$69,643	\$36,411	\$98,008	\$57,736	47%	-41%
Gifted And Talented	\$31,631	\$12,848	\$32,746	\$40,776	65%	25%
Improvement of Instruction	\$54,951	\$2,530	\$39,373	\$4,447	-24%	-89%
Instruction, Related Technology	\$8,333	\$64,665	\$8,709	\$1,754	-86%	-80%
2007 Account Code - Teachers Retirement Fund	\$0	\$0	\$0	\$0	N/A	N/A
Student Academic Achievement Total	\$11,261,666	\$9,971,411	\$12,954,043	\$12,039,263	18%	-7%
Student Instructional Support						
Office of The Principal	\$978,133	\$882,270	\$902,904	\$932,976	-1%	3%
Special Education Administration	\$0	\$0	\$408,044	\$366,031	N/A	-10%
Guidance Services	\$303,640	\$297,313	\$295,710	\$322,208	3%	9%
Occupational Therapy, Related Services	\$0	\$0	\$172,732	\$295,849	N/A	71%
Psychological Testing	\$0	\$0	\$198,837	\$248,732	N/A	25%
Health Services	\$158,346	\$152,771	\$154,812	\$163,073	2%	5%
Speech Pathology and Audiology Services	\$149,809	\$97,778	\$156,581	\$137,586	19%	-12%
Physical Therapy Services	\$0	\$0	\$83,327	\$109,339	N/A	31%
Other Support Services, School Administration	\$1,535	\$1,707	\$1,793	\$1,670	7%	-7%
Attendance and Social Work Services	\$185	\$59	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$1,591,648	\$1,431,897	\$2,374,742	\$2,577,465	64%	9%

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Overhead and Operational						
Operation and Maintenance of Plant Services	\$2,691,010	\$2,755,096	\$2,511,675	\$2,730,191	-4%	9%
Student Transportation	\$1,299,518	\$887,711	\$1,041,191	\$1,255,782	5%	21%
Food Services Operations	\$613,756	\$683,373	\$734,720	\$757,654	15%	3%
Personnel Services	\$616,456	\$563,829	\$961,284	\$633,821	35%	-34%
Administrative Technology Services	\$509,937	\$507,473	\$504,952	\$446,795	-6%	-12%
Other Technology Services	\$0	\$0	\$67,623	\$317,441	N/A	369%
Executive Administration	\$567,273	\$384,962	\$285,769	\$314,559	-37%	10%
Fiscal Services	\$149,770	\$131,976	\$128,996	\$142,170	-4%	10%
Board of Education	\$55,596	\$69,772	\$73,223	\$39,685	-10%	-46%
Other Food Services	\$6,009	\$17,356	\$43,644	\$30,884	219%	-29%
Other Support Services, Central	-\$32,890	\$24,970	\$26,329	\$18,169	N/A	-31%
Other Fiscal Services	\$11,072	\$14,582	\$22,720	\$16,739	54%	-26%
Ditch Assessments	\$811	\$629	\$628	\$628	-13%	0%
Planning, Research, Development and Evaluation	\$227,334	\$0	\$0	\$0	-100%	N/A
2007 Account Code - Support Services, Central	\$0	\$0	\$0	\$0	N/A	N/A
Other Assessments	\$0	\$0	\$0	\$0	N/A	N/A
Overhead and Operational Total	\$6,715,653	\$6,041,729	\$6,402,753	\$6,704,520	3%	5%
Nonoperational						
Debt Services	\$3,223,671	\$2,941,985	\$2,966,695	\$2,963,931	-4%	0%
Building Acquisition, Construction and Improvement	\$890,157	\$478,513	\$562,902	\$436,297	-27%	-22%
Athletic Coaches	\$370,082	\$373,811	\$373,602	\$395,984	3%	6%
Facilities Acquisition and Construction	\$319,045	\$327,946	\$201,447	\$253,347	-30%	26%
Child Care Services	\$0	\$0	\$3,193	\$4,180	N/A	31%
Other Community Services	\$2,960	\$2,960	\$3,415	\$3,435	16%	1%
Community Recreation	\$8,354	\$9,425	\$7,974	\$2,296	-42%	-71%
Community Service Operations	\$244	\$288	\$3,757	\$79	> 500%	-98%
High School Band Uniforms	\$0	\$0	\$0	\$0	N/A	N/A
Nonprogramed Charges	\$244,911	\$821	\$0	\$0	-100%	N/A
Nonoperational Total	\$5,059,423	\$4,135,749	\$4,122,984	\$4,059,548	-11%	-2%
Grand Total	\$24,628,391	\$21,580,785	\$25,854,521	\$25,380,795	11%	-2%